

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

UNITED STATES OF AMERICA,

-v.-

MARTIN HANDLER,

Defendant.

23 Cr. 004 (JHR)

ORDER

JENNIFER H. REARDEN, District Judge:

On September 12, 2024, the Court directed the Government and interested party New York City Learning Company, Inc. (“NYCELC”) to respond to several questions regarding NYCELC’s application for restitution. *See* ECF No. 470. The Government’s submission expressly identifies or otherwise references certain materials that have not been made available to the Court. *See* ECF No. 474. By **September 25, 2024**, the Government shall produce the following:

1. the “documents obtained from [Defendant Martin] Handler’s computer and email accounts,” *id.* at 3, including:
 - a. the February 2022 email from an NYCELC accountant to M. Handler and the “related spreadsheet,” *id.*; and
 - b. the November 2022 and December 2022 “profit and loss analys[e]s for NYCELC’s EHS-CCP business segment,” *id.*
2. the documents pertaining to the “non-exhaustive list of individuals” who purportedly “played a role in Handler’s misapplying funds,”¹ *id.* at 6, including:
 - a. the February 8, 2021 email from M. Handler to NYCELC’s Controller, *id.*;
 - b. the March 12, 2021 email from NYCELC’s Accounts Payable Clerk to

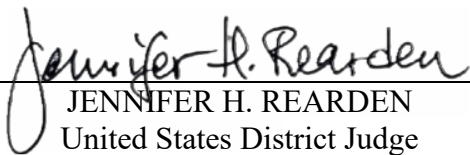
¹ The Government may produce the documents in redacted, sealed, and/or excerpted form to the extent required by Department of Justice policies and practices. *See* ECF No. 474 at 6 n.2.

NYCELC's Controller, *id.*;

- c. the April 2022 communications from NYCELC's Chief Financial Officer to M. Handler's accountant, *id.*; and
- d. the communications involving NYCELC's Director of Operations and a vendor regarding an alleged "cash payment," *id.* at 7.

SO ORDERED.

Dated: September 23, 2024
New York, New York


JENNIFER H. REARDEN
United States District Judge